

**R865. Tax Commission, Auditing.**

**R865-13G. Motor Fuel Tax.**

**R865-13G-13. Refund of Motor Fuel Taxes Paid Pursuant to Utah Code Ann. Section 59-13-201.**

A. Governmental entities entitled to a refund for motor fuel taxes paid shall submit a completed Application for Government Motor Fuel and Special Fuel Tax Refund, form TC-114, to the commission.

B. A government entity shall retain the following records for each purchase of motor fuel for which a refund of taxes paid is claimed:

1. name of the government entity making the purchase;
2. license plate number of vehicle for which the motor fuel is purchased;
3. invoice date;
4. invoice number;
5. supplier;
6. Vendor location;
7. fuel type purchased;
8. number of gallons purchased; and
9. amount of state motor fuel tax paid.

C. Original records supporting the refund claim must be maintained by the governmental entity for three years following the year of refund.

Effective: 8/21/97